



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: FENNIMORE WATER AND LIGHT PLANT

Principal Office: 860 LINCOLN AVENUE  
P.O. BOX 17  
FENNIMORE, WI 53809-0017

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I MARGARET SPRAGUE of  
(Person responsible for accounts)

\_\_\_\_\_, Fennimore Water and Light Plant, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)	02/26/1999
(Signature of person responsible for accounts)	(Date)

CITY CLERK-TREASURER  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** FENNIMORE WATER AND LIGHT PLANT**Utility Address:** 860 LINCOLN AVENUE

P.O. BOX 17

FENNIMORE, WI 53809-0017

**When was utility organized?** 1/1/1904**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS MARGARET SPRAGUE**Title:** CITY CLERK-TREASURER**Office Address:**

860 LINCOLN AVENUE

P.O. BOX 17

FENNIMORE, WI 53809-0017

**Telephone:** (608) 822 - 6119**Fax Number:** (608) 822 - 6007**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR JAY H BENNETT CPA**Title:** SENIOR IN CHARGE AUDITOR**Office Address:** JOHNSON BLOCK & CO. INC.

229 HIGH ST.

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbcmp@mhtc.net

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR JAY H BENNETT CPA**Title:** SENIOR IN CHARGE AUDITOR**Office Address:** JOHNSON BLOCK & CO. INC.

229 HIGH ST.

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbcmp@mhtc**Date of most recent audit report:** 1/28/1998**Period covered by most recent audit:** 1/1/98-12/31/98

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR. CHARLES J. LEUCK**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

860 LINCOLN AVENUE

P.O. BOX 17

FENNIMORE, WI 53809-0017

**Telephone:** (608) 822 - 6501**Fax Number:** (608) 822 - 6007**E-mail Address:**

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**Name of utility commission/committee:**    Electric, Water and Sewer Committee

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**Names of members of utility commission/committee:**

GORDON BENDER

LINDA GRAY

VERN LEWISON

MARK STROHBUSCH

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

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**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,766,713	1,702,877	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,299,088	1,175,008	<b>2</b>
Depreciation Expense (403)	189,286	168,442	<b>3</b>
Amortization Expense (404-407)	1,455	0	<b>4</b>
Taxes (408)	103,745	102,565	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,593,574</b>	<b>1,446,015</b>	
<b>Net Operating Income</b>	<b>173,139</b>	<b>256,862</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>173,139</b>	<b>256,862</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	48,418	37,119	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>48,418</b>	<b>37,119</b>	
<b>Total Income</b>	<b>221,557</b>	<b>293,981</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>221,557</b>	<b>293,981</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	92,469	74,984	<b>14</b>
Amortization of Debt Discount and Expense (428)		2,813	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	79	<b>18</b>
Interest Charged to Construction--Cr. (432)	1,581	4,660	<b>19</b>
<b>Total Interest Charges</b>	<b>90,888</b>	<b>73,216</b>	
<b>Net Income</b>	<b>130,669</b>	<b>220,765</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,475,264	1,254,499	<b>20</b>
Balance Transferred from Income (433)	130,669	220,765	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,605,933</b>	<b>1,475,264</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Interest income	48,418	5
<b>Total (Acct. 419):</b>	48,418	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	275,851	1,490,862	0	0	<b>1,766,713</b>	<b>1</b>
Less: interdepartmental sales	0	23,321	0	0	<b>23,321</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>275,851</b>	<b>1,467,541</b>	<b>0</b>	<b>0</b>	<b>1,743,392</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	45,235		<b>45,235</b>	<b>1</b>
Electric operating expenses	98,219		<b>98,219</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	18,975		<b>18,975</b>	<b>8</b>
Electric utility plant accounts	22,876		<b>22,876</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>185,305</b>	<b>0</b>	<b>185,305</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,860,813	5,485,302	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,446,013	2,284,106	<b>2</b>
<b>Net Utility Plant</b>	<b>3,414,800</b>	<b>3,201,196</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	34,638	61,476	<b>6</b>
Special Funds (125)	366,708	978,214	<b>7</b>
<b>Total Other Property and Investments</b>	<b>401,346</b>	<b>1,039,690</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	12,683	45,987	<b>8</b>
Temporary Cash Investments (132)	488,407	39,964	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	149,338	141,626	<b>11</b>
Other Accounts Receivable (143)	3,263	1,420	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	14,090	28,081	<b>14</b>
Materials and Supplies (150)	158,577	162,523	<b>15</b>
Prepayments (165)	17,385	12,562	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>843,743</b>	<b>432,163</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	17,472	18,927	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>17,472</b>	<b>18,927</b>	
<b>Total Assets and Other Debits</b>	<b>4,677,361</b>	<b>4,691,976</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	477,627	464,134	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,605,933	1,475,264	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,083,560</b>	<b>1,939,398</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,222,759	1,243,914	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	581,870	705,578	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,804,629</b>	<b>1,949,492</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	158,721	108,005	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	1,170	1,005	<b>30</b>
Taxes Accrued (236)	89,581	112,188	<b>31</b>
Interest Accrued (237)	15,167	61,234	<b>32</b>
Other Current and Accrued Liabilities (238)	33,670	30,740	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>298,309</b>	<b>313,172</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	490,863	489,914	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>4,677,361</b>	<b>4,691,976</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,479,787	0	0	3,287,597	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	9,883			83,546	<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>2,489,670</b>	<b>0</b>	<b>0</b>	<b>3,371,143</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	557,009	0	0	1,889,004	<b>10</b>
<b>Total Accumulated Provision</b>	<b>557,009</b>	<b>0</b>	<b>0</b>	<b>1,889,004</b>	
<b>Net Utility Plant</b>	<b>1,932,661</b>	<b>0</b>	<b>0</b>	<b>1,482,139</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	514,993	1,769,113			<b>2,284,106</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	45,684	143,602			<b>189,286</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,254				<b>2,254</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	16	350			<b>366</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>47,954</b>	<b>143,952</b>	<b>0</b>	<b>0</b>	<b>191,906</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	5,938	23,077			<b>29,015</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Meter Ret. not forwarded to Sched.		984			<b>984</b>	<b>18</b>
<b>Total debits</b>	<b>5,938</b>	<b>24,061</b>	<b>0</b>	<b>0</b>	<b>29,999</b>	<b>19</b>
<b>Balance End of Year</b>	<b>557,009</b>	<b>1,889,004</b>	<b>0</b>	<b>0</b>	<b>2,446,013</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			139,918		139,918	132,098	2
<b>Total Electric Utility</b>					<b>139,918</b>	<b>132,098</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	139,918	132,098	1
Water utility	18,659	30,425	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>158,577</b>	<b>162,523</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 G O Promissory Note	722	428	7,220	1
1997 Revenue Bonds	733	428	10,252	2
<b>Total</b>			<b>17,472</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	464,134	1
<b>Changes during year (explain):</b>		
Additional amounts paid in by Municipality	13,493	2
<b>Balance end of year</b>	<b>477,627</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1997 Revenue Bonds	06/01/1997	12/01/2012	6.00%	1,222,759	1
<b>Total Bonds (Account 221):</b>				<b>1,222,759</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
Loan from Sewer	10/31/1995	08/01/2005	6.00%	53,304	<b>1</b>
State Trust Fund	12/06/1992	03/15/2002	5.00%	4,000	<b>2</b>
Depository Trust Fund	05/01/1993	03/15/2003	4.00%	524,566	<b>3</b>
<b>Total for Account 224</b>				<b>581,870</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	112,188	1
<b>Accruals:</b>		
Charged water department expense	39,288	2
Charged electric department expense	64,457	3
Charged sewer department expense	1,113	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>104,858</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	112,188	6
Social Security taxes	11,724	7
PSC Remainder Assessment	2,029	8
<b>Other (explain):</b>		
Gross Receipts Tax	1,524	9
<b>Total payments and other debits</b>	<b>127,465</b>	
<b>Balance end of year</b>	<b>89,581</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1997 Revenue Bonds	43,080	70,479	107,817	5,742	1
<b>Subtotal</b>	<b>43,080</b>	<b>70,479</b>	<b>107,817</b>	<b>5,742</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1993 G.O. Debt	14,903	18,246	26,489	6,660	3
1992 State Trust Fund Loan	2,701	2,926	3,412	2,215	4
Sewer Loan	550	818	818	550	5
<b>Subtotal</b>	<b>18,154</b>	<b>21,990</b>	<b>30,719</b>	<b>9,425</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>61,234</b>	<b>92,469</b>	<b>138,536</b>	<b>15,167</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	459,253	30,661	0	0	0	<b>489,914</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services		3,199				<b>3,199</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
To remove amount incorrectly added for hyd in 1997	2,250					<b>2,250</b>	<b>5</b>
<b>Balance End of Year</b>	<b>457,003</b>	<b>33,860</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>490,863</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Special Assessments Receivable	5,461	2
Advance to TIF District	29,177	3
<b>Total (Acct. 124):</b>	<b>34,638</b>	
<b>Special Funds (125):</b>		
Redemption Account	126,968	4
Reserve Account	134,596	5
Depreciation Fund	105,144	6
<b>Total (Acct. 125):</b>	<b>366,708</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	17,398	8
Electric	131,940	9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>149,338</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
Damage to Electrical line	2,256	14
Pole Rent	612	15
Miscellaneous	395	16
<b>Total (Acct. 143):</b>	<b>3,263</b>	
<b>Receivables from Municipality (145):</b>		
Due from Sewer	12,911	17
Due from General	1,179	18
<b>Total (Acct. 145):</b>	<b>14,090</b>	
<b>Prepayments (165):</b>		
Insurance	17,385	19
<b>Total (Acct. 165):</b>	<b>17,385</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>	
NONE	20
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Other Deferred Debits (183):</b>	
NONE	21
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	22
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	23
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,177,452	3,259,858	0	0	<b>5,437,310</b>	<b>1</b>
Materials and Supplies	24,542	136,008	0	0	<b>160,550</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	536,001	1,829,058	0	0	<b>2,365,059</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	458,128	32,260	0	0	<b>490,388</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,207,865</b>	<b>1,534,548</b>	<b>0</b>	<b>0</b>	<b>2,742,413</b>	
Net Operating Income	59,008	114,131	0	0	<b>173,139</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.89%</b>	<b>7.44%</b>	<b>N/A</b>	<b>N/A</b>	<b>6.31%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	470,880	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,540,598	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,011,478</b>	
<b>Net Income</b>		
Net Income	130,669	5
<b>Percent Return on Proprietary Capital</b>	<b>6.50%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

Increase in Temporary Investments due to General Savings Account now  
included in this account.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

#### COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council  
City of Fennimore  
Fennimore, Wisconsin

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Fennimore Electric and Water Utility as of December 31, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the City of Fennimore and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

July 2, 1999

Ms. Margaret Sprague, City Clerk Treasurer  
Fennimore Water And Light Plant  
860 Lincoln Avenue  
P.O. Box 17  
Fennimore, WI 53809-0017

1998 Analytical Review DWCCA-1980-PJL

Dear Ms. Sprague:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

Amortization of the balance in Account 181, Unamortized Debt Discount and Expense, should be charged to Account 428, Amortization of Debt Discount and Expense, rather than Accounts 404-407, Amortization Expense. Please note this for future reference.



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## FINANCIAL SECTION FOOTNOTES

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Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\July 2 1999 rev letters L.doc

cc: Mr. Gordon Bender

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	272,640	1
<b>Total Sales of Water</b>	<b>272,640</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	646	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,565	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>3,211</b>	
<b>Total Operating Revenues</b>	<b>275,851</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	32,728	9
Water Treatment Expenses (630-635)	10,597	10
Transmission and Distribution Expenses (640-655)	24,949	11
Customer Accounts Expenses (901-904)	19,812	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	43,289	14
<b>Total Operation and Maintenance Expenses</b>	<b>131,375</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	45,684	15
Amortization Expense (404-407)	496	16
Taxes (408)	39,288	17
<b>Total Other Operating Expenses</b>	<b>85,468</b>	
<b>Total Operating Expenses</b>	<b>216,843</b>	
<b>NET OPERATING INCOME</b>	<b>59,008</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				<b>1</b>
Commercial	4	225	475	<b>2</b>
Industrial				<b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>4</b>	<b>225</b>	<b>475</b>	
Metered Sales to General Customers (461)				
Residential	842	39,811	117,565	<b>4</b>
Commercial	129	20,151	44,309	<b>5</b>
Industrial	2	9,187	11,691	<b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>973</b>	<b>69,149</b>	<b>173,565</b>	
Private Fire Protection Service (462)	3		3,084	<b>7</b>
Public Fire Protection Service (463)	1		82,307	<b>8</b>
Other Sales to Public Authorities (464)	37	5,666	13,209	<b>9</b>
Sales to Irrigation Customers (465)				<b>10</b>
Sales for Resale (466)		0	0	<b>11</b>
Interdepartmental Sales (467)				<b>12</b>
<b>Total Sales of Water</b>	<b>1,018</b>	<b>75,040</b>	<b>272,640</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	82,307	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>82,307</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	646	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>646</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,364	10
<b>Other (specify):</b>		
Miscellaneous	201	11
<b>Total Other Water Revenues (474)</b>	<b>2,565</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	880	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	23,759	7
Operation Supplies and Expenses (623)	709	8
Maintenance of Pumping Plant (625)	7,380	9
<b>Total Pumping Expenses</b>	<b>32,728</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	5,478	10
Chemicals (631)	3,519	11
Operation Supplies and Expenses (632)	1,600	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>10,597</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	302	14
Operation Supplies and Expenses (641)	2,767	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	9,193	17
Maintenance of Services (652)	6,706	18
Maintenance of Meters (653)	3,563	19
Maintenance of Hydrants (654)	2,337	20
Maintenance of Other Plant (655)	81	21
<b>Total Transmission and Distribution Expenses</b>	<b>24,949</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,245	22
Accounting and Collecting Labor (902)	14,239	23
Supplies and Expenses (903)	2,328	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>19,812</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	13,362	27
Office Supplies and Expenses (921)	1,776	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,804	30
Property Insurance (924)	1,002	31
Injuries and Damages (925)	2,556	32
Employee Pensions and Benefits (926)	17,399	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,571	35
Transportation Expenses (933)	2,819	36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>43,289</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>131,375</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		35,514	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,113	<b>2</b>
<b>Net property tax equivalent</b>		<b>34,401</b>	
Social Security		4,583	<b>3</b>
PSC Remainder Assessment		304	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>39,288</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.215738				3
County tax rate	mills		4.603652				4
Local tax rate	mills		8.860686				5
School tax rate	mills		8.184668				6
Voc. school tax rate	mills		1.660742				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.525486</b>				10
Less: state credit	mills		1.602265				11
<b>Net tax rate</b>	mills		<b>21.923221</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.860686</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.845410</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.706096</b>				17
<b>Total Tax Rate</b>	mills		<b>23.525486</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.795142</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.923221</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.432068</b>				21
Utility Plant, Jan. 1	\$	<b>1,872,868</b>	1,872,868				22
Materials & Supplies	\$	<b>18,659</b>	18,659				23
<b>Subtotal</b>	\$	<b>1,891,527</b>	<b>1,891,527</b>				24
Less: Plant Outside Limits	\$	<b>17,768</b>	17,768				25
<b>Taxable Assets</b>	\$	<b>1,873,759</b>	<b>1,873,759</b>				26
Assessment Ratio	dec.		0.928000				27
<b>Assessed Value</b>	\$	<b>1,738,848</b>	<b>1,738,848</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.432068</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>30,312</b>	<b>30,312</b>				30
Tax Equivalent per 1994 PSC Report	\$	35,514					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>35,514</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	352		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	84,569	264,006	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>84,921</b>	<b>264,006</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	13,749		12
Structures and Improvements (321)	134,521	139,189	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	108,107	99,639	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>256,377</b>	<b>238,828</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,850		23
<b>Total Water Treatment Plant</b>	<b>13,850</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	578		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			352	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			348,575	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>348,927</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			13,749	12
Structures and Improvements (321)			273,710	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			207,746	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>495,205</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,850	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>13,850</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			578	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	163,040	49,759	26
Transmission and Distribution Mains (343)	971,568	30,715	27
Fire Mains (344)	0		28
Services (345)	123,957	14,297	29
Meters (346)	87,174	6,622	30
Hydrants (348)	97,165	2,210	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,443,482</b>	<b>103,603</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	20,266		34
Office Furniture and Equipment (391)	2,150		35
Computer Equipment (391.1)	11,385	6,420	36
Transportation Equipment (392)	6,604		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,359		39
Laboratory Equipment (395)	3,966		40
Power Operated Equipment (396)	13,512		41
Communication Equipment (397)	1,245		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>76,487</b>	<b>6,420</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,875,117</b>	<b>612,857</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,875,117</b>	<b>612,857</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			212,799 26
Transmission and Distribution Mains (343)	2,846		999,437 27
Fire Mains (344)			0 28
Services (345)			138,254 29
Meters (346)	1,716		92,080 30
Hydrants (348)	1,376	(2,249)	95,750 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>5,938</b>	<b>(2,249)</b>	<b>1,538,898</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			20,266 34
Office Furniture and Equipment (391)			2,150 35
Computer Equipment (391.1)			17,805 36
Transportation Equipment (392)			6,604 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			17,359 39
Laboratory Equipment (395)			3,966 40
Power Operated Equipment (396)			13,512 41
Communication Equipment (397)			1,245 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>82,907</b>
<b>Total utility plant in service directly assignable</b>	<b>5,938</b>	<b>(2,249)</b>	<b>2,479,787</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>5,938</b>	<b>(2,249)</b>	<b>2,479,787</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,020	8,020	1
February			7,779	7,779	2
March			6,759	6,759	3
April			7,987	7,987	4
May			7,898	7,898	5
June			9,123	9,123	6
July			8,846	8,846	7
August			9,575	9,575	8
September			9,342	9,342	9
October			11,270	11,270	10
November			9,841	9,841	11
December			8,176	8,176	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>104,616</b>	<b>104,616</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,305	13
Less: Other utility use				7,546	14
Other utility use explanation:					15
Water main/service breaks, new well flushing					
Water pumped into distribution system				95,765	16
Less: Water sold				75,040	17
Losses and unaccounted for				20,725	18
Percent unaccounted for to the nearest whole percent (%)				22%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				825	21
Date of maximum: 10/1/1998					22
Cause of maximum:					23
Flushing new well					
Minimum gallons pumped by all methods in any one day during reporting year				175	24
Date of minimum: 9/27/1998					25
Total KWH used for pumping for the year				463,000	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1938 DRILLED WELL	#2	985	8	504,000	Yes	<b>1</b>
1984 DRILLED WELL	#4	993	14	792,000	Yes	<b>2</b>
1998 DRILLED WELL	#5	1,000	18	1,440,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#2	#4	5	<b>1</b>
Location	6TH & MADISON	INDUSTRIAL PARK	EISENHOWER	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	PEERLESS	LAYNE	PEERLESS	<b>5</b>
Year Installed	1987	1983	1998	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	320	500	1,000	<b>8</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	WESTINGHOUSE	GENERAL ELECTRIC	<b>10</b>
Year Installed	1987	1983	1998	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	60	100	200	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	#1	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1947	1971	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	120	134	10
Total capacity in gallons	100,000	300,000	11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	19
			20
Is a corrosion control chemical used (yes, no)?	N	N	21
			22
Is water fluoridated (yes, no)?	Y	Y	23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	286	0	0	0	286
M	D	4.000	15,696	0	0	0	15,696
M	D	6.000	35,889	1,400	250	0	37,039
P	D	6.000	5,312	0	0	0	5,312
M	D	8.000	14,513	0	0	0	14,513
P	D	8.000	5,036	0	0	0	5,036
M	D	12.000	8,614	0	0	0	8,614
<b>Total Within Municipality</b>			<b>85,346</b>	<b>1,400</b>	<b>250</b>	<b>0</b>	<b>86,496</b>
<b>Total Utility</b>			<b>85,346</b>	<b>1,400</b>	<b>250</b>	<b>0</b>	<b>86,496</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	148	0	0	0	148		1
M	0.750	704	13	0	0	717		2
M	1.000	77	0	0	0	77		3
M	1.250	6	1	0	0	7		4
M	1.500	14	1	0	0	15		5
M	2.000	12	0	0	0	12		6
M	3.000	1	0	0	0	1		7
M	4.000	6	1	0	0	7		8
M	8.000	3	0	0	0	3		9
<b>Total Utility</b>		<b>971</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>987</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,008	48	20	6	1,042	186	1
0.750	3	0	0	0	3	0	2
1.000	21	0	1	5	25	0	3
1.250	1	0	0	0	1	1	4
1.500	16	7	1	2	24	8	5
2.000	16	0	0	(4)	12	6	6
3.000	1	1	0	0	2	1	7
4.000	1	0	0	0	1	1	8
<b>Total:</b>	<b>1,067</b>	<b>56</b>	<b>22</b>	<b>9</b>	<b>1,110</b>	<b>203</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	848	107	1	26	0	60	1,042	1
0.750	0	1	0	0	0	2	3	2
1.000	2	15	0	1	0	7	25	3
1.250	0	1	0	0	0	0	1	4
1.500	0	9	0	10	0	5	24	5
2.000	0	5	1	6	0	0	12	6
3.000	0	0	0	2	0	0	2	7
4.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>850</b>	<b>138</b>	<b>3</b>	<b>45</b>	<b>0</b>	<b>74</b>	<b>1,110</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	132	4	0		136	2
<b>Total Fire Hydrants</b>	<b>132</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>136</b>	
<b>Flushing Hydrants</b>						
	6		2		4	3
<b>Total Flushing Hydrants</b>	<b>6</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>4</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	135
Number of distribution system valves end of year:	258
Number of distribution valves operated during year:	25

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

A/C 926 Benefits - Increase in 1998 due to higher insurance premiums and workers had more vacation time to use.

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### Water Utility Plant in Service (Page W-08)

Well & Springs and other major additions were from a new well that was put in service during 1998. These additions were financed through bonds that were issued in 1997.

Computer amount added was for new computers added and to make the utility's computer year 2000 compliant. There wasn't a removal, the old computer is still going to be used.

Adjustments to hydrants is to correct beginning balance. Amount recorded last year was incorrect.

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### Water Mains (Page W-15)

Main additions were financed through operating revenues and working cash.

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### Water Services (Page W-16)

Services added were financed through operating revenue and working cash.

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### Meters (Page W-17)

Adjustments to meter column are to get the correct number of meters at year end.

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### Hydrants and Distribution System Valves (Page W-18)

Utility did not operate the correct amount of valves in 1998. Will try to operate the correct number in 1999.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	1,476,938	1
<b>Total Sales of Electricity</b>	<b>1,476,938</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	3,947	2
Miscellaneous Service Revenues (451)	4,688	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,536	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,753	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>13,924</b>	
<b>Total Operating Revenues</b>	<b>1,490,862</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	999,946	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	53,329	11
Customer Accounts Expenses (901-904)	20,512	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	93,926	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,167,713</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	143,602	15
Amortization Expense (404-407)	959	16
Taxes (408)	64,457	17
<b>Total Other Expenses</b>	<b>209,018</b>	
<b>Total Operating Expenses</b>	<b>1,376,731</b>	
<b>NET OPERATING INCOME</b>	<b>114,131</b>	



**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	3,947	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>3,947</b>	
<b>Miscellaneous Service Revenues (451):</b>		
Reconnection charges	701	3
Reim. for the costs og Generating	3,987	4
<b>Total Miscellaneous Service Revenues (451)</b>	<b>4,688</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		5
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
Pole Rent	2,536	6
<b>Total Rent from Electric Property (454)</b>	<b>2,536</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		7
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
Reim. for damage to power pole	2,256	8
Sales tax, Street light replacements, Misc.	497	9
<b>Total Other Electric Revenues (456)</b>	<b>2,753</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		10
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)	5,895	11
Fuel (539)	4,165	12
Operation Supplies and Expenses (540)	6,998	13
Maintenance of Other Power Production Plant (543)	12,990	14
<b>Total Other Power Generation Expenses</b>	<b>30,048</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	969,898	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>969,898</b>	
<b>Total Power Production Expenses</b>	<b>999,946</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)	0	17
Operation Supplies and Expenses (551)	0	18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)	0	19
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	0	20
Line and Station Labor (561)	8,480	21
Line and Station Supplies and Expenses (562)	7,892	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	1,101	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	27,058	28
Maintenance of Line Transformers (573)	1,159	29
Maintenance of Street Lighting and Signal Systems (574)	4,682	30
Maintenance of Meters (575)	2,800	31
Maintenance of Miscellaneous Distribution Plant (576)	157	32
<b>Total Distribution Expenses</b>	<b>53,329</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,822	33
Accounting and Collecting Labor (902)	13,242	34
Supplies and Expenses (903)	3,104	35
Uncollectible Accounts (904)	344	36
<b>Total Customer Accounts Expenses</b>	<b>20,512</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	16,219	<b>38</b>
Office Supplies and Expenses (921)	2,907	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	4,942	<b>41</b>
Property Insurance (924)	1,965	<b>42</b>
Injuries and Damages (925)	9,125	<b>43</b>
Employee Pensions and Benefits (926)	42,145	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	8,578	<b>46</b>
Transportation Expenses (933)	8,027	<b>47</b>
Maintenance of General Plant (935)	18	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>93,926</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,167,713</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		54,067	<b>1</b>
Social Security		7,141	<b>2</b>
Wisconsin Gross Receipts Tax		1,524	<b>3</b>
PSC Remainder Assessment		1,725	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>64,457</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.215738				3
County tax rate	mills		4.603652				4
Local tax rate	mills		8.860686				5
School tax rate	mills		8.184668				6
Voc. school tax rate	mills		1.660742				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.525486</b>				10
Less: state credit	mills		1.602265				11
<b>Net tax rate</b>	mills		<b>21.923221</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.860686</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.845410</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.706096</b>				17
<b>Total Tax Rate</b>	mills		<b>23.525486</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.795142</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.923221</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.432068</b>				21
Utility Plant, Jan. 1	\$	<b>3,232,100</b>	3,232,100				22
Materials & Supplies	\$	<b>132,098</b>	132,098				23
<b>Subtotal</b>	\$	<b>3,364,198</b>	<b>3,364,198</b>				24
Less: Plant Outside Limits	\$	<b>21,950</b>	21,950				25
<b>Taxable Assets</b>	\$	<b>3,342,248</b>	<b>3,342,248</b>				26
Assessment Ratio	dec.		0.928000				27
<b>Assessed Value</b>	\$	<b>3,101,606</b>	<b>3,101,606</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.432068</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>54,067</b>	<b>54,067</b>				30
Tax Equivalent per 1994 PSC Report	\$	54,012					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>54,067</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	57,125		19
Fuel Holders, Producers and Accessories (342)	22,015		20
Prime Movers (343)	177,083		21
Generators (344)	77,576	32,673	22
Accessory Electric Equipment (345)	37,259		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>371,058</b>	<b>32,673</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			57,125 19
Fuel Holders, Producers and Accessories (342)			22,015 20
Prime Movers (343)			177,083 21
Generators (344)	19,468		90,781 22
Accessory Electric Equipment (345)			37,259 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>19,468</b>	<b>0</b>	<b>384,263</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25



**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	830		34
Structures and Improvements (361)	2,558		35
Station Equipment (362)	67,247		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	321,677	12	38
Overhead Conductors and Devices (365)	494,513	330	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	614,596	10,634	41
Line Transformers (368)	427,205	11,678	42
Services (369)	212,301	13,660	43
Meters (370)	86,039	1,847	44
Installations on Customers' Premises (371)	42,233	38	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	85,282	43	47
<b>Total Distribution Plant</b>	<b>2,354,481</b>	<b>38,242</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	184,692		49
Office Furniture and Equipment (391)	18,904		50
Computer Equipment (391.1)	110,277	8,025	51
Transportation Equipment (392)	35,972		52
Stores Equipment (393)	1,644		53
Tools, Shop and Garage Equipment (394)	25,462	598	54
Laboratory Equipment (395)	4,614		55
Power Operated Equipment (396)	121,535		56
Communication Equipment (397)	3,481		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			830 34
Structures and Improvements (361)			2,558 35
Station Equipment (362)			67,247 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			321,689 38
Overhead Conductors and Devices (365)			494,843 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			625,230 41
Line Transformers (368)	3,484		435,399 42
Services (369)			225,961 43
Meters (370)	984		86,902 44
Installations on Customers' Premises (371)			42,271 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			85,325 47
<b>Total Distribution Plant</b>	<b>4,468</b>	<b>0</b>	<b>2,388,255</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			184,692 49
Office Furniture and Equipment (391)			18,904 50
Computer Equipment (391.1)			118,302 51
Transportation Equipment (392)			35,972 52
Stores Equipment (393)			1,644 53
Tools, Shop and Garage Equipment (394)	125		25,935 54
Laboratory Equipment (395)			4,614 55
Power Operated Equipment (396)			121,535 56
Communication Equipment (397)			3,481 57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>506,581</b>	<b>8,623</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,232,120</b>	<b>79,538</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	 <b>3,232,120</b>	 <b>79,538</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>125</b>	<b>0</b>	<b>515,079</b>
<b>Total utility plant in service directly assignable</b>	<b>24,061</b>	<b>0</b>	<b>3,287,597</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>24,061</b>	<b>0</b>	<b>3,287,597</b>

**TRANSMISSION AND DISTRIBUTION LINES**

<b>Classification (a)</b>	<b>Miles of Pole Line Owned</b>	
	<b>Net Additions During Year (b)</b>	<b>Total End of Year (c)</b>
<b>Primary Distribution System Voltage(s) -- Urban</b>		
2.4/4.16 kV (4kV)		14.29
7.2/12.5 kV (12kV)		4.04
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Primary Distribution System Voltage(s) -- Rural</b>		
2.4/4.16 kV (4kV)		1.17
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Transmission System</b>		
34.5 kV		
69 kV		
115 kV		
138 kV		
<b>Other:</b>		
NONE		

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b> 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b> 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0</b> 13
<b>Total customers on rural lines at end of year</b>	<b>0</b> 14

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	5,287	Tuesday	01/13/1998	09:00	2,791
February	02	4,935	Monday	02/16/1998	09:00	2,133
March	03	5,023	Wednesday	03/11/1998	09:00	2,689
April	04	4,783	Thursday	04/16/1998	11:00	2,517
May	05	5,754	Monday	05/18/1998	16:00	2,677
June	06	6,104	Friday	06/26/1998	16:00	2,717
July	07	6,460	Monday	07/20/1998	16:00	3,290
August	08	6,402	Friday	08/21/1998	14:00	3,356
September	09	5,733	Friday	09/11/1998	16:00	3,009
October	10	5,038	Thursday	10/15/1998	11:00	2,860
November	11	5,219	Friday	11/06/1998	11:00	2,790
December	12	5,306	Tuesday	12/22/1998	18:00	2,987
<b>Total</b>		<b>66,044</b>				<b>33,816</b>

**System Name**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Dairyland Power Cooperative

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine		152	4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>152</b>	<b>7</b>
Purchases		33,652	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>		<b>33,804</b>	<b>15</b>
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		33,307	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			<b>20</b>
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>		<b>33,307</b>	<b>24</b>
<b>Energy Losses:</b>			<b>25</b>
Transmission Losses (if applicable)			26
Distribution Losses		497	27
<b>Total Energy Losses</b>		<b>497</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>1.4702%</b>	<b>29</b>
<b>Total Disposition of Energy</b>		<b>33,804</b>	<b>30</b>



**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

<b>Type of Sales/Rate Class Title (a)</b>	<b>Rate Schedule (b)</b>	<b>Avg. No. of Customers (c)</b>	<b>kWh (000 Omitted) (d)</b>	
<b>Residential Sales</b>				
Residential	RG-1	1,058	9,388	<b>1</b>
<b>Total Sales for Residential Sales</b>		<b>1,058</b>	<b>9,388</b>	
<b>Commercial &amp; Industrial</b>				
Commercial	CG-1	231	4,217	<b>2</b>
Industrial	CP-1	22	19,039	<b>3</b>
Interdepartmental	MP-1	1	463	<b>4</b>
<b>Total Sales for Commercial &amp; Industrial</b>		<b>254</b>	<b>23,719</b>	
<b>Public Street &amp; Highway Lighting</b>				
Street Lighting	MS-1	10	200	<b>5</b>
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>10</b>	<b>200</b>	
<b>Sales for Resale</b>				
NONE				<b>6</b>
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,322</b>	<b>33,307</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		482,675	(16,103)	<b>466,572</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>482,675</b>	<b>(16,103)</b>	<b>466,572</b>	
		242,394	(7,351)	<b>235,043</b>	<b>2</b>
		757,794	(29,607)	<b>728,187</b>	<b>3</b>
		23,923	(602)	<b>23,321</b>	<b>4</b>
<b>0</b>	<b>0</b>	<b>1,024,111</b>	<b>(37,560)</b>	<b>986,551</b>	
		24,157	(342)	<b>23,815</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>24,157</b>	<b>(342)</b>	<b>23,815</b>	
				<b>0</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>1,530,943</b>	<b>(54,005)</b>	<b>1,476,938</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

<b>Particulars</b>	<b>(b)</b>	<b>(c)</b>	
<b>(a)</b>			
Name of Vendor	Dairyland		1
Point of Delivery			2
Type of Power Purchased (firm, dump, etc.)	off-peak		3
Voltage at Which Delivered	4160/2400 & 12470/72		4
Point of Metering	Substations ! & 2		5
Total of 12 Monthly Maximum Demands -- kW	66,044		6
Average load factor	69.7999%		7
Total Cost of Purchased Power	969,898		8
Average cost per kWh	0.0288		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January	2,784		12
February	2,126		13
March	2,676		14
April	2,517		15
May	2,666		16
June	2,684		17
July	3,241		18
August	3,344		19
September	3,001		20
October	2,852		21
November	2,783		22
December	2,978		23
<b>Total kWh (000)</b>	<b>33,652</b>	<b>0</b>	<b>24</b>
			25
			26
			27
	<b>(d)</b>	<b>(e)</b>	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
<b>Total kWh (000)</b>			<b>52</b>

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	2,000	7
Date and Hour of Such Maximum Demand	7/9/1998 17	8
<b>Load Factor</b>	<b>0.0000</b>	<b>9</b>
Maximum Net Generation in Any One Day	12,000	10
Date of Such Maximum	7/9/1998	11
Number of Hours Generators Operated	152	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		<b>16</b>
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	<b>0</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	29.3600	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	4.4000	37
kWh Net Generation per Gallon of Fuel Oil	12	38
kWh Net Generation per Gallon of Lubr. Oil	416	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<u><u>0</u></u>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						1
<b>Total</b>						<u><u>0</u></u>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE



**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

<b>Generators</b>					<b>Total</b>		<b>Total</b>	
<b>Rated Head (i)</b>	<b>Operating Head (j)</b>	<b>Year Installed (k)</b>	<b>Voltage (kV) (l)</b>	<b>kWh Generated by Each Unit During Year (000's) (m)</b>	<b>Rated Unit Capacity</b>		<b>Rated Plant Capacity (kW) (p)</b>	<b>Maximum Continuous Plant Capacity (kW) (q)</b>
					<b>kW (n)</b>	<b>kVA (o)</b>		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

<b>Particulars</b>			<b>Utility Designation</b>		
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>

NONE

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,399	371	24,527	1
Acquired during year	24	5	375	2
<b>Total</b>	<b>1,423</b>	<b>376</b>	<b>24,902</b>	<b>3</b>
Retired during year	16	3	200	4
Sales, transfers or adjustments increase (decrease)	8			5
<b>Number end of year</b>	<b>1,415</b>	<b>373</b>	<b>24,702</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,323	296	20,321	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	92	77	4,381	12
<b>Total end of year</b>	<b>1,415</b>	<b>373</b>	<b>24,702</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	222	106,560	<b>1</b>
<b>Total</b>		<b>222</b>	<b>106,560</b>	
<b>Ornamental</b>				
Sodium Vapor	150	24	18,720	<b>2</b>
Sodium Vapor	250	44	67,536	<b>3</b>
<b>Total</b>		<b>68</b>	<b>86,256</b>	
<b>Other</b>				
NONE				<b>4</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

A/C 539 - Fuel Down in 1998 due to purchasing less in 98 due to large amount in inventory at end of the year for 1997.

A/C 543 Repairs - Increase in 1998 due to repairs on plant for some miscellaneous items such as fixing overhead doors at the plant. Did more repair work in 1998.

A/C 545 Power - Increase due to utility getting charged higher rates for power and sold more power in 1998 compared to 1997.

A/C 572 Maint. of Lines - Increase due to Infared scan of city electrical system and utility did more work on maint. of lines in 1998 compared to 1997

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### Electric Utility Plant in Service (Page E-06)

Generators - Increase due to replacement of Stator and Exciter, also an upgrade of the generator. Original cost for removal estimated from using 1968 PSC report.

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### Substation Equipment (Page E-21)

Utility does not have a substation.

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